

Form F-66 (IA-2) (6-30-2016) <div style="text-align: center;"> STATE OF IOWA 2016 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2016 </div> <div style="text-align: center;"> CITY OF ROCK RAPIDS, IOWA DUE: December 1, 2016 </div>		<div style="text-align: center;"> 16206000800000 City of Rock Rapids 310 S 3rd Avenue Rock Rapids IA 51246 </div> <div style="text-align: center; font-size: small;"> (Please correct any error in name, address, and ZIP Code) </div>	
WHEN COMPLETED, PLEASE RETURN TO Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.		

ALL FUNDS																								
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)																				
Revenues and Other Financing Sources																								
Taxes levied on property	1,351,588		1,351,588	1,364,325																				
Less: Uncollected property taxes-levy year	0		0	0																				
Net current property taxes	1,351,588		1,351,588	1,364,325																				
Delinquent property taxes	0		0	0																				
TIF revenues	166,572		166,572	243,281																				
Other city taxes	275,899	0	275,899	240,048																				
Licenses and permits	13,426	0	13,426	9,000																				
Use of money and property	43,722	113,700	157,422	66,180																				
Intergovernmental	1,904,787	904,881	2,809,668	8,029,306																				
Charges for fees and service	349,834	4,323,494	4,673,328	5,228,389																				
Special assessments	36,285	0	36,285	35,000																				
Miscellaneous	164,956	287,486	452,442	470,429																				
Other financing sources	3,725,366	0	3,725,366	1,817,849																				
Total revenues and other sources	8,032,435	5,629,561	13,661,996	17,503,807																				
Expenditures and Other Financing Uses																								
Public safety	345,491	0	345,491	389,484																				
Public works	865,811	0	865,811	999,614																				
Health and social services	10,712	0	10,712	21,000																				
Culture and recreation	630,412	0	630,412	763,376																				
Community and economic development	1,019,735	0	1,019,735	1,382,784																				
General government	239,203	0	239,203	245,773																				
Debt service	477,123	0	477,123	1,151,673																				
Capital projects	2,388,491	0	2,388,491	8,749,574																				
Total governmental activities expenditures	5,976,978	0	5,976,978	13,703,278																				
Business type activities	0	5,894,591	5,894,591	5,596,607																				
Total ALL expenditures	5,976,978	5,894,591	11,871,569	19,299,885																				
Other financing uses, including transfers out	916,811	0	916,811	317,849																				
Total ALL expenditures/And other financing uses	6,893,789	5,894,591	12,788,380	19,617,734																				
Excess revenues and other sources over (Under) Expenditures/And other financing uses	1,138,646	-265,030	873,616	-2,113,927																				
Beginning fund balance July 1, 2015	3,183,070	4,121,542	7,304,612	7,304,612																				
Ending fund balance June 30, 2016	4,321,716	3,856,512	8,178,228	5,190,685																				
Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.																								
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 40%;">Indebtedness at June 30, 2016</th> <th style="width: 15%;">Amount - Omit cents</th> <th style="width: 40%;">Indebtedness at June 30, 2016</th> <th style="width: 5%;">Amount - Omit cents</th> </tr> <tr> <td>General obligation debt</td> <td style="text-align: right;">\$ 4,870,000</td> <td>Other long-term debt</td> <td style="text-align: right;">\$ 212,955</td> </tr> <tr> <td>Revenue debt</td> <td style="text-align: right;">\$ 0</td> <td>Short-term debt</td> <td style="text-align: right;">\$ 0</td> </tr> <tr> <td>TIF Revenue debt</td> <td style="text-align: right;">\$ 0</td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td>General obligation debt limit</td> <td style="text-align: right;">\$ 6,601,535</td> </tr> </table>					Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents	General obligation debt	\$ 4,870,000	Other long-term debt	\$ 212,955	Revenue debt	\$ 0	Short-term debt	\$ 0	TIF Revenue debt	\$ 0					General obligation debt limit	\$ 6,601,535
Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents																					
General obligation debt	\$ 4,870,000	Other long-term debt	\$ 212,955																					
Revenue debt	\$ 0	Short-term debt	\$ 0																					
TIF Revenue debt	\$ 0																							
		General obligation debt limit	\$ 6,601,535																					
CERTIFICATION																								
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF																								
Signature of city clerk		Date Published/Posted	Mark (x) one																					
		11/23/2016	<input checked="checked" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted																					
Printed name of city clerk	Telephone	Area Code	Number																					
Jordan Kordahl	→	712	472-2553																					
Signature of Mayor or other City official (Name and Title)		Date signed																						
		11/14/2016																						
PLEASE PUBLISH THIS PAGE ONLY																								

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 CITY OF ROCK RAPIDS						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	642,046	281,678		427,864			1,351,588			1,351,588	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	642,046	281,678		427,864	0		1,351,588		T01	1,351,588	4
5	Delinquent property taxes							0		T01	0	5
6	Total property tax	642,046	281,678		427,864	0	0	1,351,588			1,351,588	6
7	TIF revenues			166,572				166,572		T01	166,572	7
8	Other city taxes											
9	Utility tax replacement excise taxes	173	10		14			197		T15	197	8
10	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9
11	Parimutuel wager tax							0		C30	0	10
12	Gaming wager tax							0		C30	0	11
13	Mobile home tax	1,055	474		673			2,202		T19	2,202	12
14	Hotel/motel tax							0		T19	0	13
15	Other local option taxes		273,500					273,500		T09	273,500	14
16	TOTAL OTHER CITY TAXES	1,228	273,984	0	687	0	0	275,899	0		275,899	15
17	Section B - LICENSES AND PERMITS	13,426						13,426		T29	13,426	16
18	Section C - USE OF MONEY AND PROPERTY											17
19	Interest	6,890	6,149		935	273		14,247	97,005	U20	111,252	18
20	Rents and royalties	24,075	5,400					29,475	7,720	U40	37,195	19
21	Other miscellaneous use of money and property							0	8,975	U20	8,975	20
22	TOTAL USE OF MONEY AND PROPERTY	30,965	11,549	0	935	273	0	43,722	113,700		157,422	21
23												22
24	Section D - INTERGOVERNMENTAL											23
25												24
26	Federal grants and reimbursements											25
27	Federal grants	300,265				308,800		609,065	833,718	B89	1,442,783	26
28	Community development block grants	490,075						490,075		B50	490,075	27
29	Housing and urban development							0		B50	0	28
30	Public assistance grants		88,199					88,199		B79	88,199	29
31	Payment in lieu of taxes							0		B30	0	30
32								0			0	31
33	Total Federal grants and reimbursements	790,340	88,199	0	0	308,800	0	1,187,339	833,718		2,021,057	32
34												33
35												34
36												35
37												36
38												37
39												38
40												39

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF ROCK RAPIDS						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		315,004					315,004		C46	315,004	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants	1,626	41,966			40,639		84,231	71,163	C89	155,394	49				
50	Iowa Department of Transportation	34,032						34,032		C89	34,032	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim	36,283	22,280	20,125	35,076			113,764		C89	113,764	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	71,941	379,250	20,125	35,076	40,639	0	547,031	71,163		618,194	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions	19,244						19,244			19,244	63				
64	Library service							0		D89	0	64				
65	Township contributions	47,964						47,964		D89	47,964	65				
66	Fire/EMT service							0		D89	0	66				
67	Municipal Utilities	101,047	450			875		102,372		D89	102,372	67				
68	Municipal Housing	837						837			837	68				
69								0			0	69				
70	Total local grants and reimbursements	169,092	450	0	0	875	0	170,417	0		170,417	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	1,031,373	467,899	20,125	35,076	350,314	0	1,904,787	904,881		2,809,668	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	830,656	A91	830,656	73				
74	Sewer	5,280						5,280	278,850	A80	284,130	74				
75	Electric							0	2,351,545	A92	2,351,545	75				
76	Gas							0	862,443	A93	862,443	76				
77	Parking							0		A60	0	77				
78	Airport	38,869						38,869		A01	38,869	78				
79	Landfill/garbage	201,567						201,567		A81	201,567	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF ROCK RAPIDS						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)							
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees							0		A89	0	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges	2,883						2,883		A89	2,883	99				
100	Park, recreation, and cultural charges	101,215						101,215		A61	101,215	100				
101	Animal control charges	20						20		A89	20	101				
102	Other charges - Specify							0			0	102				
103								0			0	103				
104	TOTAL CHARGES FOR SERVICE	349,834	0	0	0	0	0	349,834	4,323,494		4,673,328	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS				36,285			36,285		U01	36,285	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	119,167	2,574					121,741	3,040	U99	124,781	108				
109	Deposits and sales/fuel tax refunds	2,015						2,015		U99	2,015	109				
110	Sale of property and merchandise	220	971				6,900	8,091		U11	8,091	110				
111	Fines	5,183						5,183		U30	5,183	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify							0			0	113				
114	Refunds/Reimbursements	7,402	1,419					8,821			8,821	114				
115	Loan repayments		15,223					15,223	284,446		299,669	115				
116	Misc sales	3,882						3,882			3,882	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	137,869	20,187	0	0	0	6,900	164,956	287,486		452,442	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF ROCK RAPIDS						<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	2,206,741	1,055,297	186,697	500,847	350,587	6,900	4,307,069	5,629,561		9,936,630	121		
122												122		
123	Section H - OTHER FINANCING SOURCES											123		
124	Proceeds of capital asset sales	800						800		NR	800	124		
125	Proceeds of long-term debt (Excluding TIF internal borrowing)				625,043	2,674,957		3,300,000		NR	3,300,000	125		
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126		
127	Regular transfers in and interfund loans	260,000						260,000			260,000	127		
128	Internal TIF loans and transfers in	17,439				14,372		31,811			31,811	128		
129	Bond Premium				14,907	117,848		132,755			132,755	129		
130								0			0	130		
131	TOTAL OTHER FINANCING SOURCES	278,239	0	0	639,950	2,807,177	0	3,725,366	0		3,725,366	131		
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	2,484,980	1,055,297	186,697	1,140,797	3,157,764	6,900	8,032,435	5,629,561		13,661,996	132		
133												133		
134	Beginning fund balance July 1, 2015	1,586,745	963,671	28,831	197,938	309,295	96,590	3,183,070	4,121,542		7,304,612	134		
135												135		
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	4,071,725	2,018,968	215,528	1,338,735	3,467,059	103,490	11,215,505	9,751,103		20,966,608	136		
137												137		
138												138		
139												139		
140												140		
141												141		
142												142		
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016						CITY OF ROCK RAPIDS						<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)		(h)					
1	Section A — PUBLIC SAFETY											1		
2	Police department/Crime prevention — Current operation	243,660	108					243,768		E62	243,768	2		
3	Purchase of land and equipment							0		G62	0	3		
4	Construction							0		F62	0	4		
5	Jail — Current operation							0		E04	0	5		
6	Purchase of land and equipment							0		G04	0	6		
7	Construction							0		F04	0	7		
8	Emergency management — Current operation	1,293						1,293		E89	1,293	8		
9	Purchase of land and equipment							0		G89	0	9		
10	Flood control — Current operation							0		E59	0	10		
11	Purchase of land and equipment							0		G59	0	11		
12	Construction							0		F59	0	12		
13	Fire department — Current operation	29,974	2,940					32,914		E24	32,914	13		
14	Purchase of land and equipment	64,413						64,413		G24	64,413	14		
15	Construction							0		F24	0	15		
16	Ambulance — Current operation	2,500						2,500		E32	2,500	16		
17	Purchase of land and equipment							0		G32	0	17		
18	Building inspections — Current operation							0		E66	0	18		
19	Purchase of land and equipment							0		G66	0	19		
20	Construction							0		F66	0	20		
21	Miscellaneous protective services — Current operation							0		E66	0	21		
22	Purchase of land and equipment							0		G66	0	22		
23	Construction							0		F66	0	23		
24	Animal control — Current operation	540	63					603		E32	603	24		
25	Purchase of land and equipment							0		G32	0	25		
26	Construction							0		F32	0	26		
27	Other public safety — Current operation							0		E89	0	27		
28	Purchase of land and equipment							0		G89	0	28		
29								0			0	29		
30								0			0	30		
31								0			0	31		
32								0			0	32		
33								0			0	33		
34								0			0	34		
35								0			0	35		
36								0			0	36		
37								0			0	37		
38								0			0	38		
39								0			0	39		
40	TOTAL PUBLIC SAFETY	342,380	3,111		0	0	0	345,491			345,491	40		

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF ROCK RAPIDS		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		194,528					194,528		E44	194,528	42
43	Purchase of land and equipment	150,269	4,026					154,295		G44	154,295	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	34,668						34,668		E44	34,668	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		44,822					44,822		E44	44,822	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation		16,205					16,205		E81	16,205	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	73,910	4,424					78,334		E01	78,334	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction	36,653						36,653		F01	36,653	61
62	Garbage (if not an enterprise) — Current operation	157,811						157,811		E81	157,811	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	25,527	11,593					37,120		E89	37,120	65
66	Purchase of land and equipment	107,968						107,968		G89	107,968	66
67	Construction							0		F89	0	67
68	Flood Repair		3,407					3,407			3,407	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	586,806	279,005		0	0	0	865,811			865,811	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF ROCK RAPIDS		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation	10,712						10,712		E32	10,712	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	10,712	0		0	0	0	10,712			10,712	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued CITY OF ROCK RAPIDS						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	148,881	22,213					171,094		E52	171,094	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	86,333	22,021					108,354		E61	108,354	127
128	Purchase of land and equipment	47,780						47,780		G61	47,780	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	1,000						1,000		E61	1,000	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	72,451	10,256					82,707		E03	82,707	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	105,537	372					105,909		E61	105,909	135
136	Other culture and recreation	105,693	7,875					113,568		E61	113,568	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	567,675	62,737		0	0	0	630,412			630,412	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	16,895	4,042					20,937		E89	20,937	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	659,342	62,929	18,704				740,975		E89	740,975	143
144	Purchase of land and equipment	100,600						100,600		G89	100,600	144
145	Housing and urban renewal — Current operation	837						837		E50	837	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	5,234	754					5,988		E29	5,988	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation	6,753						6,753		E89	6,753	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates			143,645				143,645		E89	143,645	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	789,661	67,725	162,349	0	0	0	1,019,735			1,019,735	154
155												155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF ROCK RAPIDS		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	8,490	454					8,944		E29	8,944	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	184,072	34,701					218,773		E23	218,773	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	11,486						11,486		E25	11,486	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation							0		E31	0	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	204,048	35,155	0	0	0	0	239,203			239,203	176
177	Section G — DEBT SERVICE				477,123			477,123			477,123	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	477,123	0	0	477,123			477,123	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Street Improvements					245,623		245,623			245,623	184
185	Sanitary and Drainage and Trail Projects					99,019		99,019			99,019	185
186	Housing Mitigation					1,937,946		1,937,946			1,937,946	186
187	Subtotal Regular Capital Projects	0	0			0	2,282,588	2,282,588			2,282,588	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189	701 N Boone					53,099		53,099			53,099	189
190	901 Central Rock Rapids					52,009		52,009			52,009	190
191	11 Industrial Park					795		795			795	191
192	Subtotal TIF Capital Projects	0	0	0	0	105,903	0	105,903			105,903	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	2,388,491	0	2,388,491			2,388,491	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	2,501,282	447,733	162,349	477,123	2,388,491	0	5,976,978			5,976,978	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF ROCK RAPIDS		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								559,342	E91	559,342	198
199	Purchase of land and equipment							28,422	G91		28,422	199
200	Construction							142,965	F91		142,965	200
201	Sewer and sewage disposal — Current operation							227,878	E80		227,878	201
202	Purchase of land and equipment							2,619	G80		2,619	202
203	Construction							880,550	F80		880,550	203
204	Electric — Current operation							2,044,645	E92		2,044,645	204
205	Purchase of land and equipment							42,789	G92		42,789	205
206	Construction							172,401	F92		172,401	206
207	Gas Utility — Current operation							1,440,935	E93		1,440,935	207
208	Purchase of land and equipment							42,789	G93		42,789	208
209	Construction							9,256	F93		9,256	209
210	Parking — Current operation								E60		0	210
211	Purchase of land and equipment								G60		0	211
212	Construction								F60		0	212
213	Airport — Current operation								E01		0	213
214	Purchase of land and equipment								G01		0	214
215	Construction								F01		0	215
216	Landfill/Garbage — Current operation								E81		0	216
217	Purchase of land and equipment								G81		0	217
218	Construction								F81		0	218
219	Hospital — Current operation								E36		0	219
220	Purchase of land and equipment								G36		0	220
221	Construction								F36		0	221
222	Transit — Current operation								E94		0	222
223	Purchase of land and equipment								G94		0	223
224	Construction								F94		0	224
225	Cable TV, telephone, Internet — Current operation								E03		0	225
226	Purchase of land and equipment								G03		0	226
227	Housing authority — Current operation								E50		0	227
228	Purchase of land and equipment								G50		0	228
229	Construction								F50		0	229
230	Storm water — Current operation								E80		0	230
231	Purchase of land and equipment								G80		0	231
232	Construction								F80		0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF ROCK RAPIDS		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
237	Section I — BUSINESS TYPE ACTIVITIES — <i>Cont.</i>											237
238	Other business type — Current operation								300,000	E89	300,000	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — <i>Specify</i>											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								5,894,591		5,894,591	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	2,501,282	447,733	162,349	477,123	2,388,491	0	5,976,978	5,894,591		11,871,569	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out		260,000					260,000			260,000	255
256	Internal TIF loans/repayments and transfers out			31,811				31,811			31,811	256
257	Payment Refunded Debt				625,000			625,000			625,000	257
258	TOTAL OTHER FINANCING USES	0	260,000	31,811	625,000	0	0	916,811	0		916,811	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	2,501,282	707,733	194,160	1,102,123	2,388,491	0	6,893,789	5,894,591		12,788,380	259
260												260
261	Ending fund balance June 30, 2016:											261
262	Governmental:											262
263	Nonspendable						103,490	103,490			103,490	263
264	Restricted		1,311,235	21,368	236,612	1,078,568		2,647,783			2,647,783	264
265	Committed	61,290						61,290			61,290	265
266	Assigned	1,058,248						1,058,248			1,058,248	266
267	Unassigned	450,905						450,905			450,905	267
268	Total Governmental	1,570,443	1,311,235	21,368	236,612	1,078,568	103,490	4,321,716			4,321,716	268
269	Proprietary								3,856,512		3,856,512	269
270	Total ending fund balance June 30, 2016	1,570,443	1,311,235	21,368	236,612	1,078,568	103,490	4,321,716	3,856,512		8,178,228	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	4,071,725	2,018,968	215,528	1,338,735	3,467,059	103,490	11,215,505	9,751,103		20,966,608	271
272												272

Cell: B36

Comment: Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

Cell: B37

Comment:

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

Cell: B38

Comment: Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

Cell: B39

Comment: Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

Cell: B40

Comment: Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

Part III INTERGOVERNMENTAL EXPENDITURES CITY OF ROCK RAPIDS Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>									
Purpose Correction..... Health..... Highways..... Transit subsidies..... Libraries..... Police protection..... Sewerage..... Sanitation..... All other.....		Amount paid to other local governments M05 \$ M32 M44 57,964 M94 M52 M62 243,520 M80 M81 M89 \$			Purpose Highways..... All other.....			Amount paid to State L44 \$ L89 \$	
Part IV SALARIES AND WAGES Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.									
Total salaries and wages paid.....						Amount - Omit cents Z00 \$		1,297,221	
Part V DEBT OUTSTANDING, ISSUED, AND RETIRED									
A. Long-term debt									
Purpose	Debt outstanding JULY 1, 2015 (a)	Debt during the fiscal year Issued (b)	Retired (c)	Debt Outstanding JUNE 30, 2016				Interest paid this year (h)	
				General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)		
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	I91 \$	
2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	I89	
3. Electric utility	19U	29U	39U	49U	49U	49U		I92	
4. Gas utility	19U	29U	39U	49U	49U	49U		I93	
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94	
6. Industrial Revenue	19T	24T	34T		44T	44T		I89	
7. Mortgage revenue	19T	24T	34T		44T	44T		I89	
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89	
9. Streets	19U 2,590,000	29U 3,300,000	39U 1,020,000	49U 4,870,000	49U	49U	49U	I89 54,173	
10.	19U	29U 212,955	39U	49U	49U	49U	49U 212,955	I89 0	
11.	19U	29U	39U	49U	49U	49U	49U	I89	
12.	19U	29U	39U	49U	49U	49U	49U	I89	
13.	19U	29U	39U	49U	49U	49U	49U	I89	
14.	19U	29U	39U	49U	49U	49U	49U	I89	
Total long-term debt	2,590,000	3,512,955	1,020,000	4,870,000	0	0	212,955	54,173	
B. Short-term debt									
Outstanding as of JULY 1, 2015				61V \$		Amount - Omit cents			
Outstanding as of JUNE 30, 2016				64V \$					
Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS Assessed Valuations by Levy Authority and County, AY2014/FY2016 Actual valuation -- January 1, 2014									
				\$		132,030,709		x .05 = \$	
								6,601,535	
Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016									
Type of asset	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)				
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61						
	\$ 236,612	\$ 1,078,568		6,863,048	8,178,228				
REMARKS						V98			